GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Rules, 2017- Amendments to G.O.Ms.No.258, Revenue (CT-II) Department, dated 29.06.2017– Orders – Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.Ms.No.378 **Dated:04.08.2023.**

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
2. G.O.Ms.No.258, Revenue (CT-II) Department, dated.29.06.2017.
3. G.O.Ms.No.96, Revenue (CT) Department, dated.06.03.2023.
4. Notification No.09/2023-Central Tax (Rate), dated.26-07-2023 issued by the Government of India, Ministry of Finance Department of Revenue.
5. From the CCST, Letter Ref. No. Computer No.2159105, File No.REV03-12039(31)/75/2023 - COMM, dated.01.08.2023.

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ORDER:

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.258, Revenue (CT-II) Department, dated 29.06.2017, namely: -

AMENDMENT

In the said notification, -

A. in Schedule I –2.5%,

(i) after S.No. 99A and entries relating thereto, the following S. No. and entriesshall be inserted, namely: -

(1)	(2)	(3)
"99B.	1905	Un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion";

(ii) after S.No.108 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"108A.	2309	Fish soluble paste";

(iii) after S.No. 156A and entries relating thereto, the following S. No. and entriesshall be inserted, namely:-

(P.T.O.)

(1)	(2)	(3)
"156B.	2619	Linz-Donawitz (LD) Slag ";

(iv) after serial number 218A and the entries relating thereto, the following S.No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"218AA.	56050020	Imitation zari thread or yarn known by any name in trade parlance";

B. in Schedule II–6%, against S. No. 137, for the entry in column (3), the entry "Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal, other than- (i) real zari thread (gold) and silver thread combined with textile thread (ii) imitation zari thread or yarn known by any name in trade parlance" shall be substituted;

C. in Schedule III–9%,

(i) against S. No. 16, in column (3), for the words "toasted bread and similar toasted products", the words "toasted bread and similar toasted products, un- fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion" shall be substituted;

(ii) against S.No. 28, for the entry in column (3), the entry "Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel, other than Linz-Donawitz (LD) slag" shall be substituted;

2. This notification shall come into force on 27th July, 2023.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

N.GULZAR
SECRETARY TO GOVERNMENT (CT) FINANCE

Note:- The principal notification issued in G.O.Ms.No.258, Revenue (CT-II) Department, dated.29.06.2017, was published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017 and was last amended by notification issued in Go.Ms.No.96, Revenue (CT) Department, dated 06.03.2023 published in the Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Guntur ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex,Vijayawada.

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The P.S. to Special Chief Secretary to Chief Minister, A.P.Secretariat, Velagapudi.
The P.S. to the Hon'ble Minister (Finance & Planning, Commercial Taxes, Legislative Affairs, Skill Development & Training), A.P.Secretariat, Velagapudi.
The P.S.to the Secretary to Government (CT) Finance, A.P.Secretariat, Velagapudi.
The Law (H) Department A.P., Secretariat, Velagapudi.
Sf/Sc.

//FORWARDED :: BY ORDER //

SECTION OFFICER